

Claim for Qualified Forest Property Tax Exemption from Some School Operating Taxes

Issued under P.A. 378 of 2006. Filing is required if you wish to receive an exemption.

Do you need to file this claim?

Is the property vacant? Yes ☐ No ☐

Does this property have a Principal Residence Exemption? Yes ☐ No ☐

If you answered NO to the property being vacant you do not qualify.

If you answered YES, you have a Homeowners Principal Residence Exemption for this property, you will be required to rescind that exemption if you are granted the Qualified Forest Property Tax Exemption.

This form and two copies of your forest management plan, and, if applicable, two copies of the third party certification, must be submitted to the Michigan Department of Natural Resources (DNR) prior to November 1 of the year prior to assessment year requested. Submit materials to the DNR Office location that corresponds to the county in which your land is located. See DNR Service Forester list provided.

SECTION 1: File a separate claim for each qualified parcel.

Name of Owner (first, middle, last)		Name of Co-Owner (first, middle, last)	
Address of Property Owner(s)		City, State, ZIP Code	
Name of Township/City Where Property is Located	County of Property	Check one:	
Property Owner E-mail Address	Property Owner Telephone Number	<input type="checkbox"/> Township <input type="checkbox"/> City	
Enter the property tax identification number of the qualified property you are claiming. This number is on your tax bill or your assessment notice. Start at the left and leave any extra spaces blank. Use a full space for any hyphens (-) in the number.			
Does this property include any buildings? Yes <input type="checkbox"/> No <input type="checkbox"/>		Do you have other Qualified Forest property in this local unit? Yes <input type="checkbox"/> No <input type="checkbox"/>	Number of qualified acres applied for
Written description of parcel (i.e., town, range, section)			
<input type="checkbox"/> Two copies of my forest management plan are attached for DNR review. A \$200 fee payable to the State of Michigan is attached.			
<input type="checkbox"/> Two copies of my third party certification and forest management plan are attached for DNR review. A \$100 fee payable the State of Michigan is attached.			

CERTIFICATION: This affidavit is invalid unless it is signed.

I certify, under penalty of perjury, that I own (or co-own) the property claimed on this affidavit, that the property is qualified forest property, and that all information is true to the best of my knowledge. I agree to manage my land according to the approved Forest Management Plan.

Owner's Signature	Date
Co - owner's Signature	Date

SECTION 2: To Be Completed by the DNR and Forwarded to Assessor

Forest Managment Plan approved by the Michigan DNR (attach management plan to this form. If no, explain below)	Yes <input type="checkbox"/> No <input type="checkbox"/>
Reason for Denial	Date

DNR ACCOUNTING USE ONLY (LOCAL-51130-9026)

SECTION 3: To Be Completed by the Assessor and Forwarded to the DNR

Number of Qualified Acres Confirmed	Does application meet statutory eligibility requirements? ... Yes <input type="checkbox"/> No <input type="checkbox"/> (20-320 acres per local unit)
	Was the exemption approved by the Assessor? Yes <input type="checkbox"/> No <input type="checkbox"/>
Reason for denial by assessor	Date
Assessor Name	Assessor Telephone Number

Assessor shall forward copy of this form to DNR upon completion to: Qualified Forest Property Tax Exemption
Forest, Mineral & Fire Management
Michigan Department of Natural Resources
P.O. Box 30452
Lansing, MI 48909-7952

Instructions for Completing Form 4449, *Qualified Forest Property Tax Exemption Requirements* (Public Act 378 of 2006)

You may apply for the exemption if the property is vacant, a minimum of 20 acres (a maximum of 320 acres per Township or City), and 80% of the acreage is productive forest (land capable of producing not less than 20 cubic feet of wood per acre per year). You must complete an application form for each parcel of land that meets these requirements. There is a State-wide limit of the number of acres that may be enrolled.

The **property owner** shall complete section 1 of this affidavit to Claim for Qualified Forest Property Tax Exemption from Some School Operating Taxes (4449). Mail this form along with two copies of the required forest management plan, and third party certification (if applicable), and a check or money order made out to the State of Michigan for the Forest Management Plan review fee to the Department of Natural Resources (DNR) office location that corresponds to the county in which your land is located. See the DNR Service Forester list provided. The application and copies of the forest management plan must be received by the DNR by November 1 prior to the year of the applied for exemption.

The DNR will review the forest management plan. If the plan is acceptable, notice will be sent to the assessor of the local unit in which the property is located. If there is a deficiency in the forest management plan, the DNR will return it to the property owner with an explanation. The property owner may have the deficiencies corrected and resubmit the application.

Once the assessor receives a copy of the affidavit from the DNR, he/she will determine if the property is qualified forest property based on a recommendation from the DNR and confirmation that the acreage limitation set forth in MCL 211.7jj1 has not been reached and if so shall exempt the property from the collection of the tax until December 31 of the year in which the property is no longer qualified forest property. The assessor shall then forward a completed copy of Form 4449 to the DNR to the following address:

Qualified Forest Property Tax Exemption
Forest, Mineral & Fire Management
Michigan Department of Natural Resources
P.O. Box 30452
Lansing, MI 48909-7952

Not more than 90 days after all or a portion of the exempted property is no longer qualified forest property, the **OWNER SHALL** rescind the exemption for the applicable portion of the property by filing Form 4450,

Request to Rescind Qualified Forest Property Tax Exemption with the local tax collecting unit a rescission. If the rescission form is not filed timely, a penalty of \$5.00 per day up to a maximum of \$1,000 will be levied.

The **OWNER** of property granted a qualified forest property tax exemption shall annually submit on a form prescribed by the DNR the amount of timber produced on that qualified forest property and whether any buildings or structures have been constructed on the qualified forest property. Failure to submit this form will be a violation and subject the property to withdrawal from the exemption.

Forest Management Plan Requirements:

The forest management plan must be prepared by a qualified forester (natural resources professional, registered forester, or a conservation district forester) and meet sustainable forest management goals that include but are not limited to harvesting, planting, and regeneration of forest products. The plan will include the names and addresses of all owners, the legal description and parcel identification numbers of the properties, a statement of the owners forest management objectives, a map, diagram, or aerial photograph that identified both forested and unforested areas of the property using conventional map symbols indicating species, size, and density of vegetation and other major features of the property, a description of the forestry practices, including harvesting, thinning, and reforestation, that will be undertaken, specifying the approximate period of time before each is completed, a description of soil conservation practices that may be necessary to control any soil erosion that may result from the forestry practices, and a description of activities that may be undertaken for the management of forest resources other than trees, including wildlife habitat, watersheds, and aesthetic features. **NOTE: Plan shall not extend beyond a period of 20 years.**

OR

A forest management plan certified by a third-party certifying organization.

Contact the DNR (www.michigan.gov/dnr) for a list of third-party certifying organizations, resource professionals, registered foresters, or conservation district foresters (plan writers) and forest management plan requirements.



SERVICE FORESTERS

This information is provided by authority of the Michigan Department of Natural Resources.

The following is a list of Michigan DNR Service Foresters and the counties for which they have commercial forest, forest stewardship, and other forestry assistance responsibilities.

OFFICE LOCATION	SERVICE FORESTER & CONTACT INFORMATION	COUNTIES COVERED
Baraga Management Unit 427 US 41 North Baraga MI 49908	Gary Willis * 906-353-6651 willisg2@michigan.gov	Baraga Gogebic Houghton Iron Keweenaw Ontonagon
Escanaba Management Unit 6833 Hwy 2, 41 & M-35 Gladstone MI 49837	Ernie Houghton 906-786-2351 houghtoe@michigan.gov	Alger (West 1/2) Delta (<u>except</u> Garden Peninsula) Dickinson Marquette Menominee
Newberry Operations Service Center 5100 State Hwy. M-123 Newberry MI 49868-8117	Richard Stevenson 906-293-5131 stevenrd@michigan.gov	Alger (East 1/2) Chippewa Delta (Garden Peninsula <u>Only</u>) Luce Mackinac Schoolcraft
Indian River Field Office PO Box 10, 6984 Wilson Indian River MI 49749	Tom Stone 231-238-4282 stonet@michigan.gov	Alcona Alpena Antrim Charlevoix Cheboygan Crawford Emmett Iosco Kalkaska Montmorency Ogemaw Oscoda Otsego Presque Isle Roscommon
Cadillac Operations Service Center 8015 Mackinaw Trail Cadillac MI 49601	Steve Kalisz 231-775-9727, ext. 6043 kaliszs@michigan.gov	Arenac Bay Benzie Clare Gladwin Grand Traverse Isabella Lake Leelanau Manistee Mason Mecosta Midland Missaukee Montcalm Muskegon Newaygo Oceana Osceola Ottawa Wexford
Southern Lower Peninsula PO Box 30452 Lansing MI 48909-7952	Michael Hanley 517-241-1608 hanleym@michigan.gov	Allegan Barry Berrien Branch Calhoun Cass Clinton Eaton Genesee Gratiot Hillsdale Huron Ingham Ionia Jackson Kalamazoo Kent Lapeer Lenawee Livingston Macomb Monroe Oakland Saginaw Sanilac St. Clair St. Joseph Shiawassee Tuscola VanBuren Washtenaw Wayne

TTY/TTD: 711 (Michigan Relay Center)

* Commercial Forest Program Only